SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok, Tuesday, 23rd April, 2002 No. 114

GOVERNMENT OF SIKKIM
LAW DEPARMENT
GANGTOK

No.4/LD/2002. Dated the10.4.2002.

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 30th day of March, 2002 is hereby published for general information:-

THE SIKKIM ELECTRONIC ENTERTAINMENT GAMES (CONTROL AND TAX) ACT, 2002

ACT NO. 4 OF 2002

AN

ACT

Preamble to provide for the control and regulation of Electronic Entertainment Games, and to impose a tax on Electronic Entertainment Games, in the State of Sikkim.

WHEREAS it is expedient to provide for the control and regulation of Electronic Entertainment Games, and to impose a tax on Electronic Entertainment Games, in the State of Sikkim, it is hereby enacted in the Fifty-Third Year of the Republic of India as follows:-

Short title, extent and commencement.

1. (1) This Act may be called the Sikkim Electronic Entertainment Games (Control and Tax) Act, 2002.

(2) It extends to the whole of the State of Sikkim.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette appoint.

Definitions.

2. In this Act, unless the context otherwise requires, -

(a) "Electronic Entertainment Centre " means a public place which provides or is used or is intended to be used for playing, organizing or exhibiting Electronic Entertainment Games;

(b) "Electronic Entertainment Games " means all or any of such games of entertainment of chance played by means of any machine or instrument, as may be prescribed from time to time;

(c) " Place " includes a building or a room or any other portion of a building or a tent, enclosure, space, vehicle or vessel;

(d) " Public place " includes a place to which the public have or are permitted to have access, whether on payment or otherwise;

(e) "Prescribed" means prescribed by rules made under this Act;

(f) "Magistrate" means Judicial Magistrate.

Licensing of Electronic Entertainment Games and exemption under the law

3. (1) No Electronic Entertainment Games shall be played, organised or exhibited to any person at any public place, except at a Electronic Entertainment Games Centre in respect of which license is granted in accordance with the provisions of this Act and such license is in force.

(2) All Notifications or Instructions or Orders issued from time to time pertaining to gambling or wagering or betting shall not apply to a Electronic Entertainment Games licensed under this Act, or to any Electronic Entertainment Games played, organized or exhibited at such Electronic Entertainment Centre.

Application for license for Electronic Entertainment Games and grant or refusal of such license.

4. (1) Every person desiring to obtain a license referred to in section 3 shall make an application in writings to the State Government, in such form and manner as may be prescribed.

(2) On receipt of such application, the State Government may, after making such inquiry as it considers necessary, by order in writing, either grant the license or refuse to grant the license without assigning any reasons :

Provided that, where the State Government refuses to grant a license, it shall put on its record a brief statement of the reasons for such refusal.

The fees, period, conditions etc to be prescribed.

(3) The fees on payment of which, the period for which, and the conditions subject to which, a license may be granted shall be such as may be prescribed.

Renewal/ refusal to renew

(4) The State Government may, on application made to it, renew the license granted under this Act, on payment of the fee prescribed for renewal of a license or refuse to renew any such license without assigning any reasons., but the reasons for such refusal shall be stated on its record.

Power to suspend or cancel linenses.

5. (1) The State Government may, at any time, after giving the holder of any license under this Act a reasonable opportunity of being heard, suspend or cancel the license on any one or more of the following grounds, namely :

(a) that there has been a breach of any of the conditions subject to which the license was granted;

(b) that the holder of the license has contravened any of the provisions of this Act or the rules made thereunder.

(2) Whenever a license is suspended or cancelled, the State Government shall record a brief statement of the reasons for such suspension or cancellation and furnish a copy thereof to the person whose license has been suspended or cancelled.

Penalty for contravention of conditions of licenses.

6. Without prejudice to the provisions of the last preceding section, if the holder of any license under this Act or any person acting on his behalf has committed a breach of any of the conditions of the license, he shall, on conviction, be punished with fine which may extend upto fifteen thousand rupees.

Leavy of tax on stakes at Electronic Entertainment Games. Tax at such rate not exceeding 25% of all money.

7. (1) There shall be levied and collected and paid to the State Government, out of all moneys paid or agreed to be paid by the participants by way of stakes at any Electronic Entertainment Games played at any Electronic Entertainment Centre licensed under this Act, a tax, at such rate not exceeding 25 per cent of all such moneys as the State Government may, by notification in the Official Gazette, specify in this behalf. Such portion of such moneys as is equal to the amount of the tax so levied shall be deemed to have been paid by the participants on account of the tax and shall be collected by the licensee at every game on behalf-of the State Government and paid to the State Government or an officer authorised by the State Government in this behalf in such manner as may be prescribed,

(2) The tax payable under this Act shall be recoverable from the license as an arrear of land revenue.

License holder to keep accounts and submit the same to Government or authorised officer.

8. Every holder of a license under this Act shall keep accounts relating to the Electronic Entertainment Games in such manner and submit to the State Government or to an officer authorised by the State Government in this behalf a statement of accounts in such form and at such intervals as may be prescribed. Such accounts shall in particular show the moneys paid by way of stakes in every Electronic Entertainment Game played at the Electronic Entertainment Centre and such other particulars as may be prescribed.

Penalty for failure to keep and submit accounts.

9. If any person liable under the last preceding section to keep accounts or to submit statement of accounts fails to keep accounts or to submit statements of accounts as required by that section or keeps accounts or submits statements of accounts which are false and which he either knows or believes to be false or does not believe to be true, without prejudice to the provisions of section 5, he shall, on conviction, be punished with fine which may extend upto fifteen thousand rupees .

Best judgement assessment of tax in certain cases.

10. (1) Where an officer authorised by the State Government in this behalf is not satisfied about the correctness or completeness of the accounts kept by any licensee or where any licensee fails to submit any statement of accounts as required by this Act, the said officer shall after giving a reasonable opportunity to the licensee to be heard and after taking into account all relevant material which he may have gathered, make the assessment of the tax payable by the licensee to the best of his judgment and call upon the licensee by order in writing to pay the amount of tax so assessed on or before such date as may be specified in the order.

Appeal against the order to the Court.

(2) Any licensee aggrieved by any order made under sub-section (1) may appeal against the order to the State Government within a period of sixty days from the date of receipt of such order and the order passed by the State Government in appeal shall be final and shall not be called in question in any Court.

Penalty for contravention conditions of license or of rules by persons playing Electronic Entertainment Games and exhibition of conditions of license by licensee.

11. (1) If any person other than a licensee while playing any Electronic Entertainment Games at an Electronic Entertainment Centre licensed under this Act commits a breach of any of the conditions of the license as exhibited under sub-section (2) or of the rules to be observed in playing such games, he shall, on conviction be punished with fine which may extend up to three thousand rupees.

(2) Every licensee shall exhibit at a prominent place within the Electronic Entertainment Centre the conditions subject to which the license is granted to him.

Offences by companies.

12. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of and was responsible to, the company for the conduct of. The business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation : For the purposes of this section,-

(a) " Company " means a body corporate, and includes a firm or other association of individuals; and

(b) " Director ", in relation to a firm means a partner in the farm.

Compounding of offences.

13. (1) The State Government or any officer authorised by it in this behalf may, either before or after the institution of proceedings for any offence punishable under this Act or any rules made thereunder, accept from any person charged with such offence by way of compo sition of the offence such sum not exceeding double the maximum amount of fine to which he is liable on conviction for such offence. as may be determined by the State Government or the authorised officer, as the case may be.

(2) On payment of such sum as may be determined under sub-section (1), no further proceedings shall be taken against the accused person in respect of the same offence,

Power to require production of accounts or to inspect accounts.

14. The State Government or any officer authorised by it in this behalf may, for the purposes of this Act, at all reasonable times, -

(i) require any licensee to produce before it or him accounts or other documents or to furnish any other information, or

(ii) inspect the accounts of any licensee.

Power of entry and search.

15. (1) It shall be lawful for any police officer, not below the rank of Deputy Superintendent of Police, authorised by the State Government in this behalf by general or special order in writing,

(a) to enter, if necessary, by force, whether by day or night, with such assistants as he considers necessary, at any Electronic Entertainment Games Centre where he has reason to believe that any provision of this act or the rules made there under are or are being or are likely to be contravened or a breach of any of the conditions of the license is or is likely to be committed;

(b) to search the place and the persons whom he may find therein;

(c) to take into custody and produce before a Judicial Magistrate all such persons as are concerned or against whom a reasonable complaint has been made or credible information has been received or a reasonable suspicion exists having been concerned with any contravention or breach referred in clause (a), and

(d) to seize all things found therein which are intended to be used or are reasonably suspected to have been used in connection with such contravention or breach.

(2) All searches under this section shall be made in accordance with the provisions of the code of Criminal Procedure, 1973.

Offences to be cognizable and bailable.

16. All offences under this Act shall be cognisable and bailable.

Protection of action taken under this act.

17. No suit, prosecution or other legal proceeding shall lie against the State Government or any officer of Government for anything which is in good faith done or intended to be done under this Act or the rule made thereunder.

Power to make rules.

18. (1) The State Government may, by notification in the Official Gazette, and subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :

(a) the games of chances / entertainment which shall be Electronic Entertainment Games for the purposes of this Act and the rules to be observed in playing such games;

(b) the form and manner of making application for a license and the fees to be paid for its grant or renewal and the conditions subject to which it may be granted;

(c) the manner of keeping accounts relating to a Electronic Entertainment Games, the other particulars to be shown in the accounts, and the form in which and the intervals at which they shall be submitted to the State Government, or to the officer authorised;

(d) the restrictions or conditions with regard to the age or other conditions of the persons who may be admitted to, or employed in, an Electronic Entertainment Centre or who may be permitted to play Electronic Entertainment Games or otherwise take part in the organisation or exhibition of such games;

(e) the other restrictions or conditions with regard to the admission of the participants and guests to an Electronic Entertainment Games and the fees, if any, to be charged for their admission;

(f) the hours and days when an Electronic Entertainment Centre may be kept open;

(g) the types and specifications of the places which may be used for housing an Electronic Entertainment Center and the localities where Electronic Entertainment Centre may be situated and the maximum number of licenses which may be granted in any area or locality;

(h) the types of notices to be exhibited and the manner in which they are to be exhibited in or outside an Electronic Entertainment Centre;

(i) the restrictions or conditions with regard to the advertisements per taining to an Electronic Entertainment Games;

(j) the restrictions or conditions with regard to providing credit facilities by the licensee to the participants in Electronic Entertainment Games and the prohibition or regulation of participation by proxy in Electronic Entertainment Games;

(k) any other matter which is required to be or may be prescribed.

For breach by licensee, fine not exceeding Rs. 15000/-, breach by any other person on conviction with fine not exceeding Rs. 3000/-

3) In making any rule the State Government may direct that a breach thereof by a licensee or by any person acting on his behalf shall, on conviction, be punished with fine not exceeding fifteen thousand rupees and a breach thereof by any other person shall, on conviction, be punished with fine not exceeding three thousand rupees.

Rules made shall be laid before each House of the State Legislature.

(4) Every rule made under this section shall be laid as soon as may be after it is made before the House of the State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the House agrees in making any modification in the rule or the House agrees that the rule should not be made, and notify such decision in the Official Gazette, the rule shall from the date of publication of such notification have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

By Order of the Governor.

T. D. RINZING,
Secretary to the Govt. of Sikkim,
Law Department.

F. No. 16(82)LD/77-2002

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok Thursday, 20 October, 2005 No. 370

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 13/LD/2005 Dated : 19/10/05.

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 7th day of September, 2005 is hereby published for general information :-

THE SIKKIM ELECTRONICS ENTERTAINMENT GAMES (CONTROL AND TAX) AMENDMENT ACT, 2005
(Act No. 13 of 2005)

AN

ACT

to amend the Sikkim Electronics Entertainment Games (Control and Tax) Act, 2002.

WHEREAS, it is deemed expedient to amend the Sikkim Electronics Entertainment Games (Control and Tax) Act, 2002.

Be it enacted by the Legislature of Sikkim in the Fifty-sixth Year of the Republic of India as follows:-

Short title and commencement

1. (1) This Act may be called the Sikkim Electronics Entertainment Games (Control and Tax) Amendment Act, 2005.

(2) It shall come into force at once.

Amendment of long title, preamble title

2. In the Sikkim Electronics Entertainment Games (Control and Tax) Act, 2002 (hereinafter referred to as the principal Act), in the long title, preamble and short title, for the words 'Electronics Entertainment Games', wherever they occur, the word "Casinos" shall be substituted.

Substitution of references to certain other expressions

3. Throughout the principal Act, for the words "Electronic Entertainment Centre" and "Electronic Entertainment Games" , whereever they occur the words "Casinos" and "Casino Games" shall, respectively be substituted.

By Order.

R. K. PURKAYASTHA (SSJS)
LEGAL REMEMBRANCER-CUM- SECRETARY,
LAW DEPARTMENT

File No. 16 (82)/LD/2005

S.G.P.G. - 42/Gazette/150 Nos/Dt:- 22.10.2005.

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok **Monday 27th September, 2010** **No. 527**

LAW DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK

No. 14/LD/P/2010 **Dated: 25.09.2010**

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 16th day of September, 2010:-

THE SIKKIM CASINOS (CONTROL AND TAX) AMENDMENT ACT, 2010

(ACT NO. 14 OF 2010)

AN

ACT

to amend the Sikkim Casinos (Control and Tax) Act, 2002.

WHEREAS, it is deemed expedient to amend the Sikkim Casinos (Control and Tax) Act, 2002.

Be it enacted by the Legislature of the State of Sikkim in the Sixty-first Year of the Republic of India as follows:-

Short title and commencement

1. (1) This Act may be called the Sikkim Casinos (Control and Tax) Amendment (2) Act, 2010. It shall come into force at once.

Substitution of section 7

2. In the Sikkim Casinos (Control and Tax) Act, 2002, (hereinafter referred to as the said Act) for the existing section, the following shall be substituted, namely:-
"7. There shall be levied and collected and paid to the State Government a gaming fee at such rates as may be notified by the State Government, in the Official Gazette, from time to time."

Amendment of section 18

3. In the said Act, in sub-section (1) of section 18, the words, "and subject to the condition of previous publication," shall be omitted.

R.K. Purkayastha, SSJS
L.R-cum-Secretary,
Law Department.

File No. 16 (82) LD/P/2010

S.G.P.G. - 527/ Gazette /100 Nos./Dt:- 27.09.2010.

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok | Saturday 30th April, 2011 | No. 221

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 7/LD/P/11 Dated: 26/04/2011

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 30th day of March, 2011 is hereby published for general information:-

THE SIKKIM CASINOS (CONTROL AND TAX) AMENDMENT ACT, 2011

(ACT NO. 7 OF 2011)

AN

ACT

further to amend the Sikkim Casinos (Control and Tax) Act, 2002.

WHEREAS, it is deemed expedient to amend the Sikkim Casinos (Control and Tax) Act, 2002.

Be it enacted by the Legislature of Sikkim in the Sixty-second Year of the Republic of India as follows:-

Short title and commencement

1. (1) This Act may be called the Sikkim Casinos (Control and Tax) Amendment Act, 2011.

(2) It shall come into force at once.

Substitution of clause (b) of section 2

2. In the Sikkim Casinos (Control and Tax) Act, 2002, (hereinafter referred to as the said Act) for the existing clause (b) of the section 2, the following shall be substituted, namely:-"

(b) "Casino Games" means all or any such games of entertainment or chance as may be notified by the State Government from time to time and which is played by means of any machine or instrument."

Amendment of sub-section (2) of section 10

3. In the said Act, for the existing sub-section (2) of section 10, the following shall be substituted namely:-

"Any licensee aggrieved by any order made under sub-section (1) may appeal to the Appellate Authority, as may be notified by the State Government, against the order within a period of (sixty) days from the date of receipt of such order and the order passed by the Appellate Authority in appeal shall be final and shall not be called in question in any Court."

R.K. Purkayastha) SSJS
L.R-cum-Secretary
Law Department.

File 16 (82) LD/P/77-11

S.G.P.G. - 221/ Gazette/ 30 Cps./ 30.04.2011